


UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH DAKOTA
NORTHERN DIVISION

FILED

DEC 04 2014


CLERK

UNITED STATES OF AMERICA,

CIV. NO: 14-1026

Petitioner,

v.

**PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS**

LEGENDARY LEASING, INC.

Respondent

COMES NOW the United States of America, acting on behalf of the Internal Revenue Service, by and through its attorneys, United States Attorney Brendan V. Johnson and Assistant United States Attorney Alison J. Ramsdell, and avers as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service Summons.

2. Nathan Reineke is a Revenue Officer of the Internal Revenue Service, employed in the Small Business/Self-Employed Division of the Internal Revenue Service at 657 2nd Avenue North, Fargo, North Dakota, 58102, and is authorized to issue an Internal Revenue Service Summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulation Section 301.7602-1 (26 C.F.R. § 301.7602-1).

3. The Respondent, Legendary Leasing, Inc., is found at 1339 South Lake Drive, Watertown, South Dakota, 57201, within the jurisdiction of this Court.

4. Revenue Officer Nathan Reineke is conducting an investigation into the federal tax liabilities of Palmer E. Job for the Form 2290 liabilities for the fiscal periods ending July 31, 2002, July 31, 2004, and July 31, 2012, and Form 941 liabilities for the quarterly periods ending

September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 30, 2010, September 30, 2011, December 31, 2011, March 31, 2012, June 30, 2012, September 30, 2012, and September 30, 2013, as is set forth in the Declaration of Revenue Officer Nathan Reineke attached hereto as Exhibit 1.

5. The Respondent, Legendary Leasing, Inc., is in possession and control of testimony and other documents concerning the above-described investigation.

6. On March 6, 2014, an Internal Revenue Service Summons was issued by Revenue Officer Nathan Reineke directing the Respondent, Legendary Leasing, Inc., to appear before Revenue Officer Nathan Reineke on March 26, 2014, at 1:00 PM at 657 2nd Avenue North, Room 470, Fargo, North Dakota, 58102-4727, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was personally served on the Respondent, Legendary Leasing, Inc., by Revenue Officer Nathan Reineke, on March 22, 2014. The summons is attached and incorporated as Exhibit 2.

7. On March 26, 2014, the Respondent, Legendary Leasing, Inc., did not appear in response to the summons. The Respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Nathan Reineke attached as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liabilities of Palmer E. Job for the Form 2290 liabilities for the fiscal periods ending July 31, 2002, July 31,

2004, and July 31, 2012, and Form 941 liabilities for the quarterly periods ending September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 30, 2010, September 30, 2011, December 31, 2011, March 31, 2012, June 30, 2012, September 30, 2012, and September 30, 2013, as is evidenced by the declaration of Nathan Reineke attached and incorporated as Exhibit 1.

WHEREFORE, the Petitioner respectfully prays:

1. That this Court enter an Order directing the Respondent, Legendary Leasing, Inc., to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

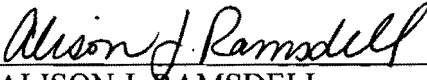
2. That the Court enter an Order directing the Respondent, Legendary Leasing, Inc., to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Nathan Reineke or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Nathan Reineke, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Dated this 4th day of December, 2014.

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